Summary of 94x XML Schema Changes Between Release 2.1 and Release 2.2

1. ADDED custom MIME header "X-eFileRoutingCode". Values are 94x or PinRegistration

    <u>Reasoning</u>: This change was required in the Mime Header to ensure standardization with the 1120 XML structures and the modernized efile (MeF) platform. The "X-eFileRoutingCode" is required in all XML transmissions and will include one of the following values: "94X", "PIN Registration", and "MeF". The values will not be case sensitive. * This is a mandatory change.

2. CREATED new schema, GeneralSupportingInformation. ADDED element GeneralSupportingInformation to ReturnData940.xsd, ReturnData940PR.xsd, ReturnData941.xsd, ReturnData941PR.xsd, and ReturnData941SS.xsd SCHEMAS. This allows for general information about the return that is not associated with a particular element.

    <u>Reasoning</u>: This change was needed to allow for a mechanism to capture miscellaneous information similar to that of "Text Type" in the efile Types schema. A general dependency schema was provided that will allow up to one attachment for all 940 and 941 Return Types, to record any supporting information that needs to be documented. The attachment will have the element name, "General Supporting Information" and be modeled after the current 94x schema for the element name= "OtherAdjustment Explanation ".
    * This is an optional change depending on client needs.

3. CHANGED element ExperienceRate TO optional FROM mandatory in the IRS940.xsd and the IRS940PR.xsd schemas.

    <u>Reasoning</u>: This change was needed since this field is not mandatory in the IRS 940 return, Part II Line 3e. In IRS940PR.xsd schema, Part III line 3e of Form 940PR was also changed from mandatory to optional. The changes will affect the following element names and line numbers:

    Element name= "ExperienceRate"
    Description= State experience rate
    LineNumber= Part II Line 3 Column (e) and 940-PR Part III line 3 Column (e)

    * This is an optional change depending on client needs.

4. CHANGED element ContributionsAtRate TO optional FROM mandatory in the IRS940.xsd and the IRS940PR.xsd schemas.

    <u>Reasoning</u>: This change was needed since this field is not mandatory in the IRS 940 return, Part II Line 3f. In IRS940PR.xsd schema, Part III line 3f of Form 940PR was also changed from mandatory to optional. The changes will affect the following element names and line numbers:

    Element name = "ContributionsAtRate"
    Description= Contributions if rate had been 5.4 percent
    LineNumber = Part II line 3 Column (f) and 940PR Part III Line 3 Column (f).

    * This is an optional change depending on client needs.

5. CHANGED element ContributionsAtExperienceRate TO optional FROM mandatory in the IRS940.xsd and the IRS940PR.xsd schemas.

    <u>Reasoning</u>: This change was needed since this field is not mandatory in the IRS 940 return, Part II Line 3g. In IRS940PR.xsd schema, Part III line 3g was also changed from mandatory to optional. The changes will affect the following element names and line numbers:

    Element Name= "ContributionsAtExperienceRate
    Description= Contributions payable at experience rate
    LineNumber= Part II Line 3 Column (g) and 940PR Part III Line 3 column (g).

    * This is an optional change depending on client needs.

6.   CHANGED element AdditionalCredit TO optional FROM mandatory in the IRS940.xsd and the IRS940PR.xsd schemas.

    Reasoning: This change was needed since this field is not mandatory in the IRS 940 return, Part II Line 3h. In IRS940PR.xsd schema, Part III lines 3h of Form 940PR it was also changed from mandatory to optional. The changes affect the following element names and line numbers:

    Element Name= "Additional Credit"
    Description= Additional credit
    LineNumber= Part II line 3 Column (h) and 940PR Part III line 3 Column (h).

    * This is an optional change depending on client needs.

7.   CHANGED simpleType DPINType TO length 5 FROM 9 in the efileTypes.xsd. This affects the DPIN in the ReturnHeader94x.xsd.

    Reasoning: This change was done to be consistent with the 940 and 941 paper returns whereby 5 digits are used for the PIN and for ease of IRS back-end system processing.
    * This change is mandatory.

8.   ADDED element ProcessType to the Acknowledgement it will contain the original P or T value from the incoming transmission.

    Reasoning: This change will ensure standardization with the new 1120 (MEF) XML structure. It will also provide a clear indication on whether the original transmission file was for production (P) or for testing (T).
    * This is for information purposes.

9.   ADDED element ReturnType to the Acknowledgement it will contain the original value from the incoming transmission.

    Reasoning: This change will ensure standardization with the new 1120 (MEF) XML structure. This will also provide a clear indication on whether the original transmission file was a 940, 940PR, 941, 941PR, or 941SS.
    * For is for information purposes.

10. Changed the comment annotation for element QuestionB in the IRS940.xsd and IRS940PR.xsd.

    Reasoning: This change was needed to make the question more generic and not tie it to any specific year.
    In the IRS940.xsd schema, the description for the element name "Question B" was changed to read: "Did you pay all state unemployment contributions by January 31st following the close of the tax year?"
    * For is for information purposes.

11. Changed StateContribution group from mandatory to optional in the IRS940.xsd.

    Reasoning: This change was needed since this field is not mandatory in the IRS 940 return, Part II Line 3i. In IRS940PR.xsd schema, Part III line 3i of Form 940PR it was also changed from mandatory to optional.
    * This is an optional change depending on client needs.